

23 May 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 24, 25, 27 & 28 June 2024. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Miss Charlotte Louise Cudlip.

Allegations

Allegation 1

- (a) That during the period of 5 December 2012 to 1 December 2014, Charlotte Louise Cudlip:
- (i) Deleted and/or failed to forward to the directors of her then employer an email from HM Revenue and Customs dated 5 December 2012;
 - (ii) Destroyed or otherwise withheld from the directors of her then employer any or all correspondence that she had received from HM Revenue and Customs in connection with the penalties that had been levied against her then employer;
 - (iii) Made or caused to be made payments of outstanding VAT and/or penalties that had been levied against her then employer by HM Revenue and Customs in a series of small payments; and/or

- (iv) Concealed payments of outstanding VAT and/or penalties made to HMRC from her employer.
- (b) Charlotte Louise Cudlip's conduct in respect of 1(a) was:
- (i) Dishonest, in that she sought to prevent her then employer becoming aware of the payments referred to in Allegations 1(a)(iii) and (iv) in the manner alleged; or in the alternative
 - (ii) Contrary to Section 110.1 (Integrity) of ACCA's Code of Ethics and Conduct, as applicable from 2012 to 2014
 - (iii) Contrary to Section 130.1(a) and/or Section 130.1(b) (Professional competence and due care) of ACCA's Code of Ethics and Conduct, as applicable from 2012 to 2014.

Allegation 2

- (a) That during the period of 1 to 17 July 2012, Charlotte Louise Cudlip prepared and caused to be submitted on behalf of her then employer a VAT return for the period of 1 April 2012 to 30 June 2012 which contained the following errors made by her:
- (i) An under-declaration of £187,584 as a result of incorrect figures being brought forward and/or additional invoices not being reversed out in the following quarter; and/or
 - (ii) An overclaim of £26,476 as a result of using an incorrect method of claiming VAT on goods imported from outside the European Union.
- (b) Charlotte Louise Cudlip's conduct in respect of 2(a) was contrary to Section 130.1(a) and/or 130.1(b) (Professional competence and due care) of ACCA's Code of Ethics and Conduct, as applicable in 2012.

Allegation 3

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- (a) That during the period of 1 October 2012 to 17 December 2012, Charlotte Louise Cudlip prepared and caused to be submitted on behalf of her then employer a VAT return for the period of 1 July 2012 to 30 September 2012 which contained the following errors made by her:
- (i) A reclaim of an incorrect amount of VAT of £219,586.27; and/or
 - (ii) An incorrect amount of net VAT of -£219,586.27.
- (b) Charlotte Louise Cudlip's conduct in respect of 3(a) was contrary to Section 130.1(a) and/or Section 130.1(b) (Professional competence and due care) of ACCA's Code of Ethics and Conduct, as applicable in 2012.

Allegation 4

- (a) That during the period of 1 to 10 July 2014, Charlotte Louise Cudlip prepared and caused to be submitted on behalf of her then employer a VAT return for the period of 1 April 2014 to 30 June 2014 in which she incorrectly declared:
- (i) VAT due on sales of £50,640.69; and/or
 - (ii) VAT reclaimed of £79,030.45.
- (b) Charlotte Louise Cudlip's conduct in respect of 4(a) was:
- (i) Dishonest, in that she omitted output VAT on invoices which had been issued from the VAT return referred to in Allegation 4(a)(i) when she knew this was incorrect; or in the alternative
 - (ii) Contrary to Section 110.1 and/or Section 110.2 (Integrity) of ACCA's Code of Ethics and Conduct, as applicable in 2014;

- (iii) Contrary to Section 320.4A (Preparation and reporting of information) of ACCA's Code of Ethics and Conduct, as applicable in 2014;
- (iv) Contrary to Section 130.1(a) and/or Section 130.1(b) (Professional competence and due care) of ACCA's Code of Ethics and Conduct, as applicable in 2014.

Allegation 5

- (a) Between 4 September 2012 to 25 January 2013, Charlotte Louise Cudlip did not provide Company B, appointed tax agents of her then employer, with information they had requested to submit German VAT Returns for her then employer.
- (b) Charlotte Louise Cudlip's conduct in respect of 5(a) was contrary to Section 130.1(b) (Professional competence and due care) of ACCA's Code of Ethics and Conduct, as applicable from 2012 to 2013.

Allegation 6

By reason of her conduct, Charlotte Louise Cudlip is:

- (a) Guilty of misconduct in respect of any or all of the matters set out at Allegations 1 to 5 above, pursuant to bye-law 8(a)(i); and/or
- (b) Liable to disciplinary action in respect of any or all of the matters set out at Allegations 1 to 5 above pursuant to bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

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For media enquiries, contact:

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.


Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com

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